

Section 1386, act July 2, 1940, ch. 516, §6, 54 Stat. 725; 1946 Reorg. Plan No. 3, §801, eff. July 16, 1946, 11 F.R. 7877, 60 Stat. 1101, related to deposit of receipts into treasury, and was transferred to section 79d of Title 20.

Section 1387, act July 2, 1940, ch. 516, §7, 54 Stat. 725, related to authorization of appropriations, and was transferred to section 79e of Title 20.

## CHAPTER 7—VIRGIN ISLANDS

### SUBCHAPTER I—GENERAL PROVISIONS

- Sec.
1391. Repealed.
1392. Local laws continued; courts.
- 1392a to 1393. Repealed.
1394. Customs duties and internal-revenue taxes.
1395. Tax laws continued; tax on sugar.
1396. Duties and taxes covered into Virgin Islands treasury.
1397. Income tax laws of United States in force; payment of proceeds; levy of surtax on all taxpayers.
- 1398 to 1400. Omitted or Repealed.
1401. Equalization of taxes on real property; declaration of policy.
- 1401a. Valuation of real property for assessment; uniformity of rates.
- 1401b. Rate of tax in absence of local laws; regulations by President for assessment and collection pending adoption of local laws.
- 1401c. Depository.
- 1401d. Omitted.
- 1401e. Exemptions from taxation; authority of municipalities to alter, amend, or repeal existing laws.
- 1401f. Omitted.
1402. Extension of industrial alcohol and internal revenue laws to Virgin Islands.
1403. Issuance of bonds or other obligations by government or municipalities; use of proceeds; limit on public indebtedness; terms, execution, interest rate, and sale price; taxes.
- 1403a. Expenditure of bond proceeds for public improvements.
- 1403b. Bond liability of United States.
- SUBCHAPTER II—CIVIL GOVERNMENT
1405. Geographical application of subchapter; land and waters included in term “Virgin Islands”.
- 1405a, 1405b. Repealed.
- 1405c. Transfer of property to government.
- (a) Property not reserved.
- (b) Applicability of United States law.
- (c) Applicability of tonnage duties.
- (d) Presidential determination of applicable laws.
- (e) Existing powers of United States officers unaffected.
- 1405d to 1405p. Repealed.
- 1405q. Laws continued in force until modified; patent, trade mark, and copyright laws extended to Virgin Islands; jurisdiction of district court.
- 1405r to 1406e. Repealed or Omitted.
- 1406f. Judicial process; title of criminal prosecutions.
- 1406g. Repealed.
- 1406h. Taxes, duties and fees as funds for benefit of municipalities; appropriations.
- 1406i. Taxes and fees; power to assess and collect; ports of entry; export duties.
- 1406j, 1406k. Repealed.
- 1406l. Effective date.
- 1406m. Short title.

### SUBCHAPTER III—VIRGIN ISLANDS CORPORATION

1407 to 1407i. Repealed.

### SUBCHAPTER IV—PUBLIC HOUSING

1408. Legislative authority to create authorities; appointment of members; powers of authorities.

- Sec.
- 1408a. Issuance of notes, bonds, and obligations.
- 1408b. Authorization of loans, conveyances, etc., by government and municipalities.
- 1408c. Grants-in-aid by Federal Government.
- 1408d. Ratification of prior acts.
- 1408e. Additional powers.

### SUBCHAPTER V—INTERNAL DEVELOPMENT

1409 to 1409j. Repealed.

### SUBCHAPTER VI—AGRICULTURAL PROGRAM

1409m to 1409o. Repealed.

### SUBCHAPTER I—GENERAL PROVISIONS

#### ADDITIONAL PROVISIONS

For additional provisions, constituting a revision of the Organic Act of the Virgin Islands of the United States, see section 1541 et seq. of this title.

#### CODIFICATION

A new organic act, or basic charter of civil government, for the people of the Virgin Islands of the United States, was passed in 1954. Act July 22, 1954, ch. 558, 68 Stat. 497, known as the Revised Organic Act of the Virgin Islands, is set out as section 1541 et seq. of this title. Section 8(c) of the Revised Organic Act, set out as section 1574(c) of this title, provides that laws of the United States, set out generally in this chapter, as well as local laws and ordinances, including provisions of the Organic Act of the Virgin Islands of the United States, act June 22, 1936, ch. 699, 49 Stat. 1807, section 1405 et seq. of this title, in force on July 22, 1954, and not inconsistent with act July 22, 1954, are to remain in force and effect until otherwise changed.

#### CONSTITUTIONS FOR VIRGIN ISLANDS AND GUAM: ESTABLISHMENT; CONGRESSIONAL AUTHORIZATION

Pub. L. 94-584, Oct. 21, 1976, 90 Stat. 2899, as amended by Pub. L. 96-597, title V, §501, Dec. 24, 1980, 94 Stat. 3479, provided:

“[Section 1. Authorization to organize governments] That the Congress, recognizing the basic democratic principle of government by the consent of the governed, authorities the peoples of the Virgin Islands and of Guam, respectively, to organize governments pursuant to constitutions of their own adoption as provided in this Act.

“SEC. 2. [Constitutional conventions and draft provisions] (a) The Legislatures of the Virgin Islands and Guam, respectively, are authorized to call constitutional conventions to draft, within the existing territorial-Federal relationship, constitutions for the local self-government of the people of the Virgin Islands and Guam.

“(b) Such constitutions shall—

“(1) recognize, and be consistent with, the sovereignty of the United States over the Virgin Islands and Guam, respectively, and the supremacy of the provisions of the Constitution, treaties, and laws of the United States applicable to the Virgin Islands and Guam, respectively, including, but not limited to, those provisions of the Organic Act [this chapter] and Revised Organic Act of the Virgin Islands [section 1541 et seq. of this title] and the Organic Act of Guam [section 1421 et seq. of this title] which do not relate to local self-government.

“(2) provide for a republican form of government, consisting of three branches: executive, legislative, and judicial;

“(3) contain a bill of rights;

“(4) deal with the subject matter of those provisions of the Revised Organic Act of the Virgin Islands of 1954, as amended, and the Organic Act of Guam, as amended, respectively, which relate to local self-government;

“(5) with reference to Guam, provide that the voting franchise may be vested only in residents of Guam who are citizens of the United States;